

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

United States Court of Appeals
Fifth Circuit

FILED

June 22, 2009

No. 08-51166
Summary Calendar

Charles R. Fulbruge III
Clerk

UNITED STATES OF AMERICA

Plaintiff - Appellee

v.

STEPHEN W JOHNSON

Defendant - Appellant

Appeal from the United States District Court
for the Western District of Texas
USDC No. 3:07-CV-428

Before HIGGINBOTHAM, BARKSDALE, and HAYNES, Circuit Judges.

PER CURIAM:*

Stephen W. Johnson appeals, *pro se*, a summary judgment granted the Government. He maintains the evidence was inadequate to establish his tax liability, including challenging its admissibility.

“We review *de novo* the district court’s ruling on a motion for summary judgment, applying the same legal standard as the district court in the first instance.” *Turner v. Baylor Richardson Med. Ctr.*, 476 F.3d 337, 343 (5th Cir.

* Pursuant to 5TH CIR. R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.

2007). “[W]e must view the facts and the inferences to be drawn from them in the light most favorable to the nonmoving party”. *Wyatt v. Hunt Plywood Co., Inc.*, 297 F.3d 405, 409 (5th Cir. 2002). “The admissibility of evidence is governed by the same rules, whether at trial or on summary judgment.” *Paz v. Brush Engineered Materials, Inc.*, 555 F.3d 383, 387-88 (5th Cir. 2009) (internal quotation marks and citation omitted). Challenges to admission of evidence are reviewed for abuse of discretion. *Baker v. Canadian National/Ill. Cent. R.R.* 536 F.3d 357, 366 (5th Cir. 2008).

Essentially for the reasons in the district court’s thorough and well-reasoned opinion of 25 September 2008, the judgment is AFFIRMED.